UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF ALABAMA

201 St. Louis St. Mobile, AL 36602

Geraldine S. Lester Clerk

251-441-5391

February 16, 2005

NOTICE TO ALL ATTORNEYS

Effective immediately, please note that the Internal Revenue Service has consolidated its bankruptcy-processing center for our area. If the debtor owes federal taxes, please add this address to the debtor's schedules:

Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114

Geraldine S. Lester, Clerk